



## STATE AND LOCAL REVENUE PER CAPITA

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### ISSUE

For each state, provide state and local general and property tax revenue per capita.

### SUMMARY

Tax revenues at the state and local levels vary significantly. For example, using the Tax Policy Center's [Data Query System](#) (DQS), we found that:

1. Alaska has the highest per capita state general revenue from its own sources at \$15,689, while Georgia has the lowest at \$2,249 per capita;
2. Vermont has the highest per capita state property tax revenue at \$1,516, while 16 states including Connecticut do not collect property taxes at the state level (see Table 1);
3. New York has the highest per capita local general revenue from its own sources at \$5,463, while Vermont has the lowest at \$1,230 per capita; and
4. New Jersey has the highest per capita state property tax revenue at \$2,918, while Arkansas has the lowest at \$319 per capita.

The Center is a joint venture of the Urban Institute and Brookings Institution. Its interactive DQS tool uses data from the U.S. Census Bureau's Annual Survey of State and Local Government Finances. The most recent available data is from 2012.

According to the [Tax Foundation](#), a nonprofit tax policy research organization, revenue variations like those listed above are due to several factors, including "types of taxes and fees administered..., the types of resources within the state, and the policy priorities of state and local governments." For example, some states derive much of their revenue from taxes on natural resources, such as natural gas or mineral-based products. Similarly, states vary in their dependence on federal aid, which could affect the amount of revenue that needs to be raised. And, the [Tax Policy Center](#) notes that "states that lack a sales tax or an income tax (or both) typically rely more heavily on property tax revenue."

## PER CAPITA REVENUE AT THE STATE AND LOCAL LEVELS

For each state, Table 1 shows general and property tax revenue per capita at the state and local levels. It uses the Census Bureau's descriptions. Generally, "local level" data includes data for all counties, municipalities, towns, special districts, and school districts, as applicable. "State level" data excludes local level data.

"General revenue from own sources" includes property, sales and gross receipts, individual income, and corporate income taxes, as well as other miscellaneous revenue types (e.g., lottery proceeds, state property sales), as applicable. It excludes intergovernmental (e.g., federal grant), liquor store, utility, and insurance trust revenue. "Property tax revenue" generally includes (1) taxes, relating to real or personal property as a whole, taxed at a single rate or at classified rates according to property class and (2) penalties and interest on delinquent property taxes.

**Table 1: Per Capita General and Property Tax Revenue in 2012**

	<i>State Level</i>		<i>Local Level</i>	
	<i>General Revenue From Own Sources (per capita)</i>	<i>Property Tax Revenue (per capita)</i>	<i>General Revenue From Own Sources (per capita)</i>	<i>Property Tax Revenue (per capita)</i>
<b>Alabama</b>	\$2,906	\$67	\$2,207	\$463
<b>Alaska</b>	15,689	295	3,495	1,768
<b>Arizona</b>	2,711	115	2,184	930
<b>Arkansas</b>	3,802	342	1,248	319
<b>California</b>	3,735	55	3,304	1,302
<b>Colorado</b>	2,984	0	3,409	1,339
<b>Connecticut</b>	5,209	0	3,063	2,625
<b>Delaware</b>	6,037	0	1,492	759
<b>Florida</b>	2,483	0	3,010	1,273
<b>Georgia</b>	2,249	7	2,594	1,038
<b>Hawaii</b>	5,489	0	1,824	943
<b>Idaho</b>	2,887	0	1,820	873
<b>Illinois</b>	3,496	5	3,177	1,979
<b>Indiana</b>	3,332	1	2,273	992
<b>Iowa</b>	3,901	0	3,041	1,476
<b>Kansas</b>	3,802	26	2,876	1,335
<b>Kentucky</b>	3,307	121	1,798	594
<b>Louisiana</b>	3,069	11	2,801	779
<b>Maine</b>	3,825	29	2,301	1,760
<b>Maryland</b>	3,889	128	2,889	1,241

Table 1 (continued)

	<i>State Level</i>		<i>Local Level</i>	
	<i>General Revenue From Own Sources (per capita)</i>	<i>Property Tax Revenue (per capita)</i>	<i>General Revenue From Own Sources (per capita)</i>	<i>Property Tax Revenue (per capita)</i>
Massachusetts	4,756	1	2,725	2,055
Michigan	3,523	193	2,147	1,150
Minnesota	4,542	150	2,651	1,311
Mississippi	3,089	8	2,230	860
Missouri	2,602	5	2,487	951
Montana	3,426	256	1,968	1,116
Nebraska	3,227	0	3,139	1,592
Nevada	2,892	85	2,433	947
New Hampshire	3,001	288	2,730	2,293
New Jersey	4,176	1	3,702	2,918
New Mexico	4,210	29	1,768	655
New York	4,725	0	5,463	2,430
North Carolina	3,098	0	2,492	912
North Dakota	9,616	3	2,407	1,126
Ohio	3,293	0	2,698	1,174
Oklahoma	3,463	0	1,975	601
Oregon	3,552	4	2,540	1,287
Pennsylvania	3,617	3	2,653	1,334
Rhode Island	4,244	2	2,765	2,232
South Carolina	2,946	2	2,648	1,032
South Dakota	2,798	0	2,356	1,209
Tennessee	2,484	0	2,237	795
Texas	2,691	0	2,807	1,547
United States	3,500	42	2,922	1,380
Utah	3,394	0	2,076	938
Vermont	5,696	1,516	1,230	687
Virginia	3,622	4	2,554	1,381
Washington	3,490	275	3,026	1,063
West Virginia	4,274	3	1,572	770
Wisconsin	3,900	27	2,588	1,729
Wyoming	6,425	549	4,775	1,740

Source: State & Local Government Finance DQS (<http://slfdqs.taxpolicycenter.org>), maintained by the Urban Institute-Brookings Institution Tax Policy Center. Data from U.S. Census Bureau, Annual Survey of State and Local Government Finances, Government Finances, Volume 4, and Census of Governments (2012). Date of Access: September 22, 2015.

## STATE RANKINGS IN EACH CATEGORY

Tables 2 through 5 show the five states with the highest and lowest collections in each of the four categories.

**Table 2: General Revenue from Own Sources: State Level**

<b>State Level</b>		
<b>Highest General Revenue From Own Sources</b>		
<i>(per capita)</i>		
1.	Alaska	\$15,689
2.	North Dakota	9,616
3.	Wyoming	6,425
4.	Delaware	6,037
5.	Vermont	5,696
<b>Lowest General Revenue From Own Sources</b>		
<i>(per capita)</i>		
1.	Georgia	\$2,249
2.	Florida	2,483
3.	Tennessee	2,484
4.	Missouri	2,602
5.	Texas	2,691

Source: See DQS, *supra*, Table 1

**Table 3: Property Tax Revenue: State Level**

<b>State Level</b>		
<b>Highest Property Tax Revenue</b>		
<i>(per capita)</i>		
1.	Vermont	\$1,516
2.	Wyoming	549
3.	Arkansas	342
4.	Alaska	295
5.	New Hampshire	288
<b>Lowest Property Tax Revenue*</b>		
<i>(per capita)</i>		
1.	New Jersey	\$1
2.	Massachusetts	1
3.	Indiana	1
4.	South Carolina	2
5.	Rhode Island	2

Source: See DQS, *supra*, Table 1

\* 16 states do not collect property taxes at the state level (see Table 1)

**Table 4: General Revenue from Own Sources: Local Level**

<i>Local Level</i>		
<i>Highest General Revenue From Own Sources (per capita)</i>		
1.	New York	\$5,463
2.	Wyoming	4,775
3.	New Jersey	3,702
4.	Alaska	3,495
5.	Colorado	3,409
<i>Lowest General Revenue From Own Sources (per capita)</i>		
1.	Vermont	\$1,230
2.	Arkansas	1,248
3.	Delaware	1,492
4.	West Virginia	1,572
5.	New Mexico	1,768

Source: See DQS, *supra*, Table 1

**Table 5: Property Tax Revenue: Local Level**

<i>Local Level</i>		
<i>Highest Property Tax Revenue (per capita)</i>		
1.	New Jersey	\$2,918
2.	Connecticut	2,625
3.	New York	2,430
4.	New Hampshire	2,293
5.	Rhode Island	2,232
<i>Lowest Property Tax Revenue (per capita)</i>		
1.	Arkansas	\$319
2.	Alabama	463
3.	Kentucky	594
4.	Oklahoma	601
5.	New Mexico	655

Source: See DQS, *supra*, Table 1

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